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MARIPOSA SUPERIOR COURT
ADMINISTRATION

MARIPOSA COUNTY AUDITOR
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September 6, 2024

Responses from the Auditor to Mariposa County Civil Grand Jury Final Report – 2023/2024

FINDINGS		RESPONSE
F1	The annual financial audit for FY 2021-22 has not been completed for Mariposa County leading to incorrect fiscal year budget projections for FY 2023-24.	I agree with this finding.
F4	Daily activities not completed and left incomplete over a long time put the County at risk, as shown with the lack of a completed audit for FY 2021-22.	I agree with this finding.
F5	Working relationships between the Auditor's Office and County Administration were negatively affected by the combination of miscalculated budget for FY 23-24 projections and lack of completed FY 21-22 audit.	I agree with this finding.

RECOMMENDATIONS		RESPONSE
R1	The Auditor should establish written procedures for how audits for the fiscal year shall be completed on a timely basis within the next three (3) months.	I will implement this recommendation.
R2	The Auditor must complete two (2) management/leadership trainings totaling a minimum of 16 hours within 12 months. Successful completion of this activity shall be documented with the 2024-25 Civil Grand Jury within 30 days of completion.	I will implement this recommendation.
R4	Within six (6) months, the Auditor and Assistant CAO/Finance should participate in a facilitated debrief of activity and decisions reached between their offices over the last two (2) years.	I will implement this recommendation.

R5	After completion of R4, the Auditor and Assistant CAO/Finance will develop a plan to continue a strong working relationship.	I will implement this recommendation.

FINDINGS		RESPONSE
F1	Incomplete implementation of Oracle and continued use of multiple software systems has necessitated double entry of data, which has led to increased rates of error and time dedicated to data entry in County services.	I agree with this finding.

RECOMMENDATIONS		RESPONSE
R1	Within six months, the Auditor, CAO, and Assistant CAO/finance should complete a plan for elimination of AS400 from 90% of County activities by the end of FY 2025-26.	I will implement this recommendation.
R2	The County should examine methods of eliminating double entry in County functions within six (6) months.	I will implement this recommendation.
R4	The County should fully implement the Oracle Accounts Receivable module within one (1) year, in addition to any other areas of incomplete implementation.	I will implement this recommendation.

If there are any questions or if any further information is needed, please do not hesitate to contact me.

Sincerely,

Luis Mercado
County Auditor

Reviewed: ______________________
Honorable Michael A Fagalde, Per PC933